EXHIBIT A

Schedule of Claims Subject to the Two Hundred Twenty-Seventh Omnibus Objection

<i>3</i>	J
Exhibit A - Bondholder No Liability	

			ASSERTED			CORRECTED			
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
1	CHINEA BONILA, EUGENIO URB. PINERO CALLE ALHAMBRA #109 SAN JUAN, PR 00917-3129	12827^	Commonwealth of Puerto Rico	Unsecured	\$683,841.27	Commonwealth of Puerto Rico	Unsecured	\$198,536.07	
	Reason: Claimant asserts liability bas cancellation of the GDB Bonds and the							in exchange for the	
	^ Claim also appears on "Exhibit A - Claim also appears on "Exhibit A - B								
2	CINTRON VILLARONGA, JOSE R 605 CONDADO,STE 602 SANTURCE, PR 00907	121884^	Commonwealth of Puerto Rico	Unsecured	\$90,000.00	Commonwealth of Puerto Rico	Unsecured	\$45,000.00	
	Reason: Claimant asserts liability bas cancellation of the GDB Bonds and the							in exchange for the	
	^ Claim also appears on "Exhibit A - Claim also appears on "Exhibit A - B								
3	ESTATE OF CARLOS A. QUILICHINI ROIG PO BOX 9020895 SAN JUAN, PR 00902-0895	23840^	Commonwealth of Puerto Rico	Secured	\$212,934.75	Commonwealth of Puerto Rico	Secured	\$20,000.00	
	Reason: Claimant asserts liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Another portion of the claim will remain as asserted against the Commonwealth.								
	^ Claim also appears on "Exhibit A - Bondholder No Liability" of the Two Hundred and Twenty-Fourth Omnibus Objection Claim also appears on "Exhibit A - Duplicate Bond Claims" of the Two Hundred and Twenty-Fifth Omnibus Objection								
4	NOVO PORTO LLC 342 CALLE SAN LUIS, STE 201 SAN JUAN, PR 00920	1992^	Commonwealth of Puerto Rico	Unsecured	\$35,000.00	Commonwealth of Puerto Rico	Unsecured	\$25,000.00	
	Reason: Claimant asserts liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Another portion of the claim will remain as asserted against the Commonwealth.								
	^ Claim also appears on "Exhibit A - Claim also appears on "Exhibit A - D								

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			ASSERTED			CC	RRECTED	
	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5	SANTOS MULERO SIERRA AND ELIZABETH GONZALEZ SANTOS MULERO SIERRA PO BOX 1143 JUNCOS, PR 00777 Reason: Claimant asserts liability base cancellation of the GDB Bonds and th claim will remain as asserted against t	e extinguish	ment of the Commonwealth's guar		e Qualifying Modificati			
	Ciami win remain as asserted against t	ne common						
			TOTAL		\$ 1,346,776.02	TOTAL		\$ 498,536.07